

UNITED STATES DISTRICT COURT
DISTRICT OF MAINE

U.S. DISTRICT COURT
DISTRICT OF MAINE
PORTLAND
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2021 SEP 22 P 4:39

UNITED STATES OF AMERICA)

v.)

JEFFREY RICHARD)

Criminal No. 2:21-cr-150-JAW

DEPUTY CLERK

INDICTMENT

The grand jury charges that:

COUNT ONE
(Tax Evasion)

Beginning in at least 2013 and continuing through about March 2017, in the District of Maine and elsewhere, the defendant,

JEFFREY RICHARD,

willfully attempted to evade and defeat the payment of a large part of the employment withholding taxes due and owing by Black Bear Industrial, Inc., a corporation that had its principal place of business in Rumford, Maine, to the United States of America, for the calendar years 2013–2016, by committing the following affirmative acts, among others:

(1) **RICHARD** regularly used funds from his business account to take cash withdrawals, pay personal expenses, make payments on his business property, make loan payments to creditors, and make personal purchases, while failing to make payments toward unpaid taxes; and

(2) **RICHARD** created two nominee entities, Northern Mountain Construction, LLC, and Midwest Industrial Corporation, in order to defeat attempts by the Internal Revenue Service to collect unpaid taxes.

In violation of Title 26, United States Code, Section 7201.

COUNTS TWO THROUGH NINE
(Failure to Pay Over Employment Tax)

1. As the founder, president, sole shareholder and operator of Black Bear Industrial, Inc., defendant **JEFFREY RICHARD** was a “responsible person,” that is, he had the corporate responsibility to collect, truthfully account for, and pay over Black Bear Industrial’s payroll taxes.

2. Beginning on about April 30, 2015, and continuing up to and including about January 31, 2017, in the District of Maine, the defendant,

JEFFREY RICHARD,

willfully failed to truthfully account for and pay over to the Internal Revenue Service all of the federal income taxes withheld and Federal Insurance Contributions Act (FICA) taxes due and owing to the United States on behalf of Black Bear Industrial, Inc. and its employees, for each of the following quarters, with each calendar quarter a separate count of this Indictment:

<u>COUNT</u>	<u>QUARTER</u>
TWO	First quarter of 2015
THREE	Second quarter of 2015
FOUR	Third quarter of 2015
FIVE	Fourth quarter of 2015
SIX	First quarter of 2016
SEVEN	Second quarter of 2016
EIGHT	Third quarter of 2016
NINE	Fourth quarter of 2016

In violation of Title 26, United States Code, Section 7202.

A TRUE BILL,

Signature Redacted – Original on file
with the Clerk's Office


Assistant U.S. Attorney

Date: 9/22/2021